IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE THIRTIETH DAY OF JUNE
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

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WRIT PETITION No.13246 OF 2006

Between:

Sri Sai Graphics, rep. by its Proprietor
M.V.Subba Rao Chowdary.

..... PETITIONER

AND

Additional Commissioner (CT)
(Legal) O/o. Commissioner of
Commercial Taxes, Nampally,
Hyderabad, and another.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.13246 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

> **" ... Hon'ble Court may be pleased to issue any appropriate Writ, Order or Direction more particularly a Writ of Mandamus and declare the impugned action of the respondents in demanding the payment of balance of disputed tax of Rs.3,32,393/- from the petitioner herein pending disposal of the appeal filed by the Petitioner herein before the Sales Tax Appellate Tribunal and grant the consequential relief by granting stay of collection of disputed tax and issue any other appropriate Writ, Order or direction ..."**

For the assessment year 2002-2003 the petitioner was assessed for a turnover of Rs.76,61,983/- under APGST Act and levied tax of Rs.5,57,281/-. Aggrieved by the same, the petitioner preferred an appeal before the Appellate Deputy Commissioner (CT), Vijayawada. The said appeal was allowed. Thereupon, the 1st respondent initiated suo motu revision of the appellate order, referred to above, and finally set aside the orders of the Appellate Deputy Commissioner (CT), Vijayawada. Aggrieved by the same, the petitioner carried the matter in a further appeal to the Sales Tax Tribunal. Pending appeal, the petitioner sought stay of collection of the tax determined by the appellate authority. The said application was rejected by the 1st

respondent herein and hence the present writ petition.

Heard the learned Government Pleader.

We are informed by the learned counsel for the petitioner that the petitioner has already paid an amount of Rs.24,000/- towards the disputed tax.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take coercive steps for recovery of the disputed tax, pending the appeal, on condition the petitioner deposits an amount of Rs.50,000/- within a period of four weeks from today.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

30TH JUNE, 2006

Note: Issue copy in three days.

(B/O) PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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WRIT PETITION No.13246 OF 2006

(Per Sri Justice J.Chelameswar)

30TH JUNE, 2006